

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
May 23, 2013
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President (via telephone); Bucky Glover, CPA, Vice President (via telephone); Maria M. Lynch, Esq., Secretary-Treasurer; Tawannah G. Allen, Ed.D.; Barton W. Baldwin, CPA; and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Adrienne Trainor, Specialist-Professional Standards; Jean Marie Small, Assistant-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Sammy Williams, CPA, NCACPA; Curt Lee, Legislative Liaison, NCSA; and Sarah Barham.

CALL TO ORDER: Secretary-Treasurer Lynch called the meeting to order at 10:10 a.m.

MINUTES: The minutes of the April 23, 2013, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The April 2013 financial statements were accepted as submitted.

Mr. Glover and Dr. Allen moved to approve the proposed 2013-2014 Board budget (Appendix I). Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks presented staff-proposed draft rule changes to be considered by the Board for rule-making in 2013.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2013004 - William Knox Lively - Approve the Notice of Hearing for July 22, 2013, at 10:00 a.m.

Case No. C2012286-1 - Jones, Brady, & Company - Approve the signed Consent Order (Appendix II).

Case No. C2012298-1 - Mark R. Lemmond, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2012309-1 - Loreilie Rhyne, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2012323-1 - Brown, Jenkins, & Oneyear - Approve the signed Consent Order (Appendix V). Mr. Baldwin did not participate in the discussion of this matter nor did he participate in the vote on this matter.

Case No. C2013003 - James Christopher White - Approve the signed Consent Order (Appendix VI).

Case No. C2013007 - Rhonda A. Thomas - Approve the signed Consent Order (Appendix VII).

Case No. C2012195-1 and C2012195-2 - Close the case without prejudice.

Case No. C2013023 - Close the case without prejudice.

Case Nos. C2013009, C2013010, and C2013011 - Close the cases without prejudice.

Case No. C2013056 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following was approved:

Michael Brandon Strutchen

Original Certificate Applications - The following were approved:

John Michael Allen
Michael Joseph Arthur
Nicole Marie Balduf
Charles Frederick Barnewolt
Emily Hope Barringer
Samantha Mallory Burke
Lauren Nowak Campbell
Aaron Louis Cohen
Ryan David Dalton
Allison Elizabeth Emery
Kristen Paulette Fabian
Erin Brown Farney
Thomas James Groner
Siwei Li Hartill
Brooke Allison Holliday
Farah Michelle Hollingsworth
Shivani Rutkumar Jani
Devon Privette Jefferson
Mark Edward Johnson
Allison Marie Klein
Olga Viktorovna Kourdova

Malia Jean Lattner
Cody Drew Lawson
Christian Rochelle LeBron
Isabell Katharina Maegebier
Krystal Semone Magazine
Bela P. Naik
Jennifer Evans Phelps
Benjamin Neil Phillips
Carlton Barnes Price
Kelley Lyn Regele
Andrew Baldwin Ridgely
Mark Jeffrey Schiavone
Sarah Marie Shinn
Michael Brandon Strutchen
Dane Christopher Thomas
Emily Clerc Thompson
Ashley Louise Turnmire
Christian Ryan Ward
Zeno Sebastian Weidenthaler
Mark E. Welch
Candice Marie Woodruff

Li Xu
Teresa Athina Yurtkuran

Alan John Zambrano

Staff reviewed and recommended approval of the original application submitted by Herman Brian Vandiford. Mr. Vandiford failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and requested disapproval of a hypothetical CPA certificate application. The applicant wished to use either History 064 or Economics 145 to satisfy his Law requirement. However, neither course seemed to have law as the primary topic being covered. Also the applicant wished to use Sociology 031 toward his ethics requirement. However, ethics did not seem to be the primary focus of this course. The Committee disapproved the application.

Reciprocal Certificate Applications - The following were approved:

Jason Andrew Benziger
Mark Buchheim
Margaret Anne Davis

Jennifer Lynne Hall
Thomas Joseph McNeish

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Brian Andrew Miller T7310
Stephen Phillip Crandall T7311
Erica Jean Klostermeier T7312
Erin Lynn McAllister T7313
Jennifer Lynn Hausch T7387

Shavon Cassandra Tucker T7388
Kim Omura Standen T7389
Bonaventure E. Ezewuzie T7390
Jennifer Moths-Fishkin T7391

Reinstatements - The following were approved:

Joanne Leslie Edelman #32142
Sheila Chafin Haas #17750
Jocelyn Hayes #20256
John Calvin Roland #31466

Michael Anthony Sordillo #21826
Andrew Vincent Walker #34418
William H. Witbrodt Jr. #16567

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Jonathan Bennett (#34204) was approved.

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Joseph R. Cobbe #32715

A. Grant Webb III #14215

CPE Sponsors - Staff proposed terminating the CPE sponsor registry. The Committee approved staff recommendation.

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Michael D. Nolan #35083 - 6/30/13

Jennifer Ross #32984 - 6/30/13

Dare Wicker O'Connor #21500 - 5/31/13

Examinations - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Nathaniel Adams
Jennifer Aguirre
Paige Albright
Naida Aliyeva
Justin Allen
Octavia Allen
Jessica Allumbaugh
Ahmad Altaher
Lauren Anderson
Natalie Angell
Brian Antoszyk
Zachary Aronson
Gregory Badgett
James Badgett
Jonathan Badgett
Stephen Baity
Charles Baker
Deanna Banovsky
Valerie Barney
Matthew Barnhill
Svetlana Barrett
Christopher Bass
David Batkiewicz
Tyler Beck
Daniel Bennett
Gagandeep Bindra
Michael Black
Stephanie Blonchek

Andrew Bohme
Melva Bonner
Walter Bordeaux
Taryn Boston
Albert Boulus
Caroline Bowman
Elizabeth Bowman
Austin Bradshaw
Allison Braswell
Bethany Breeden
Adam Briones
Robert Brown
Joseph Buckland
Agatha Buell
Aunray Bullock
Emily Burr
Abigail Campbell
Michele Capel
John Cargill
Benjamin Carlson
Laura Carter
Danielle Carty
Stephen Cash
Matthew Chatelain
Wing-Wah Chu
Michael Clark
Philip Clark
Robert Claybon

Sabrina Clontz
Tonya Coates
Janet Cochrane
Dion Coleman
Matthew Collier
Catherine Collins
Esperanza Cook
Jeffrey Cornelison
Bryce Creedon
Cameron Cross
Leonard Crosson
Andrew Davenport
Molly Demarest
Michael Dempsey
Bradley Dey
Felicia Diggs
Sheri Dixon
Simona Dobson
William Dula
Sheldon Early
Antoinyce Eaton
Gwendolyn Eaton
Micah Eberle
Emily Edwards
Tracy Ellis
Deborah Epperson
Maria Errazo
Lauren Estes
Elliott Etheridge
Matilda Fahnbulleh
Vijay Farmah
Dustin Farthing
Sean Feeley
Kendra Ferguson
Michael Fillmer
Sarah Forman
Tyler Fry
John Futrelle
Rachel Gable
John Garrett
Chad Garrison
Turiya Gray
Jessica Gregory

Ashlie Groff
Brittany Grow
Gary Guido
Suzanne Hahn
Benjamin Hains
Christopher Hall
Jeremy Hall
Paul Hardin
Julie Harman
Amanda Harrell
Bethany Harris
Tayler Harvey
Neville Hayes
Charles Haynes
Erena Hepler
Ann Hobson
Steven Hogan
Sarah Hopkins
Jessica Hubbard
Harrison Hunt
Joshua Jackson
Jilda Jehu-Appiah
Robin Jenkins
Colby Johnson
Matthew Johnson
Stephanie Johnson
Amanda Jones
Christopher Jones
Steven Joseph
Marie Kastelic
Jaskamal Kaur
James Keel
Supriya Khazanie
Vasyl Khokhla
Suji Kim
Adam King
Jason King
Perry King
Mary Kirkland
Kurt Kuchenbrod
T Morris Kwekeh
Lyndsey Lamb
Alexander Lamm

Ying Ying Lang
Daniel Largiader
Sidonie Lawrence
Matthew Lee
Mazalenia Lee
Timothy Lee
Marie LeSaint
Meng Li
Bridgette Lin
Benjamin Linderman
Justin Linville
Brenna Liquori
Lei Liu
Michael Loman
Stuart Long
Ian Luhrs
Joseph Lunsford
Matthew Lynch
Braelinn Mackey
Wanda Manning
Ryan Martin
Samuel Mason
Christopher Massey
Marc Matalavage
Patrick Maynard
Mark Mazzone
Marcus McAllister
Benjamin McCorkle
Adam McCutcheon
Aaron McMillan
Ashley McNeely
David McPherson
Michael Mellow
Andrew Mense
Ashley Middleton
Patrick Milburn
Matthew Miller
Jenneth Mitchell
Praxi Mittal
Narcisse Mondesir
Alexander Moore
Edgar Moreno
Samuel Morgan

Marc Morris
Heather Morrow
Lisa Morrow
Tara Moser
Janet Murphy
Jarrett Nagel
Jeffrey Nakayama
Michael Neve
Austin Newlin
James Nicholson
Caroline OConnor
Lakeisha Odom
Temple Ofikulu
Patrick Oglesby
Anna Olson
Miles Onafowora
Jovanny Ortiz
Richard Osborne
David Padykula
Urvish Patel
Emily Payne
Sara Pearson
Jared Peck
Jessica Pemberton
Carlos Perez
William Perrault
Morgan Perry
Ricky Perry
Chad Peters
Ljubica Pilipovic
Christopher Pittman
Lauren Piucci
Irina Poroshina
Tamara Powell
Lindsay Quinn
Oliver Reed
Barry Reese
Brooke Regensburg
John Reid
Ashley Reynolds
Otis Ricks
Timothy Riddell
Summer Rippy

Aaron Salter
Trisha Sarki
Nicholas Savarino
Joy Schaub
Daniel Schillaci
Laura Scott
Staci Scott
Suzanne Scott
John Scotton
Courtney Scruggs
Kushal Shah
Livingston Sheats
Charles Shevlin
Leighann Shi
Kelsey Short
Jake Sigler
Kaysie Silver
Aaron Smith
Brittany Smith
Courtney Smith
Thomas Snyder
Robert Spencer III
Brett Sprehe
Tyler Stallings
Jamie Stevens
Henry Stilley
Elizabeth Stollbrink
Jared Stone
Steven Strickland
Brooke Strider
Dayvon Taliaferro
Anthony Tallarico

Ray Tang
Cole Taylor
Lindsay Thacker Barker
Chrissey Thomas
Karen Thompson
Matthew Thompson
Jonathan Thornton
Gina Tong
Laura Tosti
Adam Valdez
Adam Van Cleave
Aimee VanKleeck
Joshua VanNamee
Suzanna Vick
Qin Wang
Ying Wang
Cherise Washington
Elizabeth Webb
Katherine Wester
John Whitley
Laurel Whitten
Heather Whittington
Jaamal Whittington
John Willis
Chantel Wilson
Jennifer Wilson
Michael Wolff
Jonathan Wood
Elizabeth Workman
Melissa Young
Mina Yu
Zheng Zhuang

Staff reviewed and recommended disapproval for at least one year of a hypothetical CPA re-exam application. Applicant failed to disclose numerous relatively-minor charges and convictions on his original examination application. He did disclose a conviction in 2000 for driving without a license on his re-exam application but not the initial application filed in 2007. Staff checked Westlaw records and found numerous offenses/charges that were not reported to the Board. Staff recommended that this re-exam applicant be prohibited from sitting for the exam for at least one year due to failure to report numerous criminal charges and convictions. The Committee disapproved the application.

Letters of Warning - Staff received and recommended approval of the requests to rescind the letters of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Kenneth Duarte #34502
Catherine Hyunjung Joo #35770

John Scott Reeder #34927

RETIREMENT CEREMONY: Ms. Lynch recognized J. Michael Barham, CPA, for his nine years and five months of service to the Board as its Deputy Director. On behalf of the Board, she presented him with a plaque for his achievement. Several Board members made congratulatory remarks and Mr. Barham offered his remarks regarding his service to the Board and working with the Board staff.

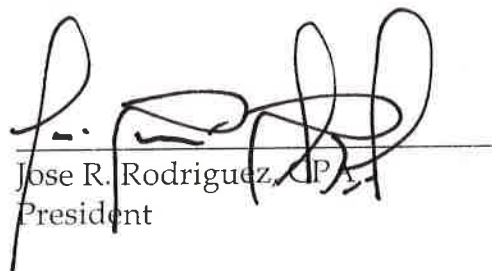
ADJOURNMENT: Messrs. Baldwin and Womble moved to adjourn the meeting at 11:19 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President

North Carolina State Board of Certified Public Accountant Examiners
2013-2014 Final Budget

<u>Operating Budget</u>	<i>Fiscal Year Budget</i> <u>2012-2013</u>	<i>Estimated Actual</i> <u>2012-2013</u>	<i>Approved Budget</i> <u>2013-2014</u>	<u>Ref</u>
Revenues	\$ 2,853,054	\$ 2,797,139	\$ 2,782,204	A
Expenses:				
Personnel	1,292,764	1,250,205	1,268,114	B
Board & Legal	123,190	97,105	128,799	C
Office	303,000	298,056	321,800	D
Examination	1,078,300	980,474	1,001,400	E
Scholarship	10,000	13,000	10,000	
Building	51,530	38,820	37,350	F
Leasing Commission	0	0	0	
Miscellaneous	0	0	0	
Bad Debt Expense	0	982	0	
Over & Short	0	0	0	
Total	<u>2,858,784</u>	<u>2,678,643</u>	<u>2,767,463</u>	
Estimated Change in Net Assets (Before Depreciation)	<u>\$ (5,730)</u>	<u>\$ 118,497</u>	<u>\$ 14,741</u>	
 <u>Capital Budget</u>				
Hardware	\$ 3,000	\$ 18,818	\$ 32,635	
Software	2,000	3,552	0	
Total	<u>\$ 5,000</u>	<u>\$ 22,370</u>	<u>\$ 32,635</u>	
Total Proposed Budget	<u>\$ 2,863,784</u>	<u>\$ 2,701,013</u>	<u>\$ 2,800,098</u>	

North Carolina State Board of Certified Public Accountant Examiners
Approved Revenue Budget

	<i>Fiscal Year Budget</i>		<i>Estimated Actual</i>		<i>Approved Budget</i>	
	<u>2012-2013</u>		<u>2012-2013</u>		<u>2013-2014</u>	
Examination Fees						
Initial Admin Fees	\$	208,840	\$	220,805	\$	220,800
Re-Exam Fees		163,725		156,975		156,975
Exam Fees Revenue		1,147,000		1,079,729		1,080,000
Exam Coupon		(41,941)		(21,793)		(41,941)
Exam Review Fees		1,450		0		0
Equivalency Exam Fees		0		0		0
Grade Transfer Fees		0		0		0
Total Exam Fees		<u>1,479,074</u>		<u>1,435,716</u>		<u>1,415,834</u>
Certificate Fees						
Initial		54,300 (543/100)		53,500 (535/100)		53,500 (535/100)
Reciprocal		24,000 (240/100)		24,300 (243/100)		24,000 (240/100)
Renewals		1,128,000 (18800/60)		1,127,400 (18790/60)		1,139,220 (18987/60)
Reinstatements		10,800 (108/100)		11,400 (114/100)		11,400 (114/100)
Total Certificate Fees		<u>1,217,100</u>		<u>1,216,600</u>		<u>1,228,120</u>
Firm Registrations						
Partnership Renewal		38,030		37,810		38,000
PC Initial		4,600		5,250		5,000
PC Renewal		34,000		35,945		36,000
Partnership Registration		4,730		0		0
Total Firm Registrations		<u>81,360</u>		<u>79,005</u>		<u>79,000</u>
Miscellaneous Income		3,720		- 1,840		1,500
Rental Income		30,000		30,300		31,200
Gain on Fixed Assets		0		0		0
Interest		23,800		24,979		16,550
Gift Cards		18,000		8,700		10,000
Other		0		0		0
Total Revenues	\$	<u><u>2,853,054</u></u>	\$	<u><u>2,797,139</u></u>	\$	<u><u>2,782,204</u></u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Personnel Expense Budget

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>	Ref
	2012-2013	2012-2013	2013-2014	
Full Time Staff	\$ 924,919	\$ 920,733	\$ 911,583	
Part Time Staff	13,550	11,661	12,720	
Taxes - FICA	71,792	68,914	70,709	
Retirement Contributions	55,495	49,061	54,695	
Retirement - NCLB Admin Fee	3,500	2,165	2,500	
Insurance - Health	169,478	146,932	161,006	
Staff CPE	2,750	3,184	6,000	
Staff Travel	48,280	44,700	45,901	B1
Miscellaneous	3,000	2,855	3,000	
Total Personnel Expense	<u>\$ 1,292,764</u>	<u>\$ 1,250,205</u>	<u>\$ 1,268,114</u>	

North Carolina State Board of Certified Public Accountant Examiners
Approved Board & Legal Expense Budget

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>	
<u>Board Expense</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>Ref</u>
Board Travel	\$ 55,445	\$ 41,254	\$ 61,399	C1
Per Diem	21,500	16,444	23,900	C1
Clerical Reimbursement	1,750	0	0	
Total Board Expense	<u>\$ 78,695</u>	<u>\$ 57,698</u>	<u>\$ 85,299</u>	
<u>Legal Expense</u>				
Legal Counsel Fees - Admin	\$ 24,000	\$ 16,862	\$ 24,000	
Legal Counsel Fees - Prof Standards	17,495	18,647	12,000	
Legal Counsel Fees - Litigation	5,000	15	2,500	
Investigation Cost	8,000	8,813	10,000	
Hearing Cost	5,000	3,515	5,000	
Reimbursements - Net	(15,000)	(8,445)	(10,000)	
Total Legal Expense	<u>\$ 44,495</u>	<u>\$ 39,407</u>	<u>\$ 43,500</u>	
Total Board and Legal Expense	<u>\$ 123,190</u>	<u>\$ 97,105</u>	<u>\$ 128,799</u>	

North Carolina State Board of Certified Public Accountant Examiners
Approved Office Expense Budget

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>
	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>
Office Decorations	\$ 100	\$ 345	\$ 100
Equipment Rental	800	890	900
Printing	55,000	52,848	58,000
Postage	80,000	87,800	92,000
Supplies	12,000	12,479	12,500
Telephone	7,000	6,806	7,000
Internet & Website	15,000	3,831	4,000
Subscriptions	3,000	3,750	4,000
Repairs & Maintenance	5,000	2,947	5,000
Clipping Service	4,500	4,377	4,500
Computer Software Maintenance	42,000	43,524	45,000
Computer Software	1,000	1,740	5,000
Dues	8,500	8,375	8,500
Insurance	9,500	14,157	15,500
Miscellaneous	1,000	643	1,000
Audit Fees	7,400	7,400	7,700
Credit Card Fees	44,000	40,337	44,000
Banking Fees	4,200	3,992	4,200
Payroll Service	1,800	1,819	1,900
Consulting Fees	1,200	0	1,000
Total Office Expense	<u>\$ 303,000</u>	<u>\$ 298,056</u>	<u>\$ 321,800</u>

***North Carolina State Board of Certified Public Accountant Examiners
Approved Examination Expense Budget***

	<i>Fiscal Year Budget 2012-2013</i>	<i>Estimated Actual 2012-2013</i>	<i>Approved Budget 2013-2014</i>
Exam Sitting & Grading	\$ 1,077,000	\$ 979,094	\$ 1,000,000
Exam Postage	1,300	1,380	1,400
Total Examination Expense	\$ 1,078,300	\$ 980,474	\$ 1,001,400

North Carolina State Board of Certified Public Accountant Examiners
Approved Building Expense Budget

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>
	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>
Building Maintenance	\$ 1,500	\$ 1,021	\$ 1,500
Electricity	12,000	11,467	12,000
Grounds Maintenance	11,700	1,961	3,000
Heat & Air Maintenance	5,800	5,118	5,800
Improvements	7,730	5,619	1,000
Insurance	3,500	4,218	4,250
Janitorial Maintenance	6,000	5,700	6,000
Trash Collection	0	449	0
Water & Sewer	1,100	894	1,100
Security	2,000	2,372	2,500
Pest Control	200	0	200
	<u>51,530</u>	<u>38,820</u>	<u>37,350</u>
Total Building Expense	\$ 51,530	\$ 38,820	\$ 37,350

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012286-1

IN THE MATTER OF:
Jones, Brady & Company
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent Jones, Brady & Company (hereinafter "Respondent firm") is a registered certified public accounting partnership in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.
3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.
4. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.



Consent Order - 2
Jones, Brady & Company

2. Respondent firm's failure to comply with SSARS is a violation of 21 NCAC 08N .0404 and .0212.
3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm shall receive an unpublished reprimand.
2. Respondent firm's professional staff participating in engagements subject to peer review shall take at least eight (8) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.
3. Respondent firm shall provide the Board with copies of the Peer Review Report, Letter of Response, and Final Letter of Acceptance for Respondent firm's next peer review.

CONSENTED TO THIS THE 18th DAY OF April, 2013.

David C. Jones
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF May, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012298-1

IN THE MATTER OF:
Mark R. Lemmond CPA, PLLC
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent Mark R. Lemmond CPA, PLLC (hereinafter "Respondent firm"), is a registered certified public accounting professional limited liability company in North Carolina.
2. Respondent firm received a "fail" on its 2008 engagement peer review.
3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.
4. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board, within sixty (60) days of acceptance, a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
5. However, Respondent firm did not provide the Board with all of the required documents within the prescribed timeframe.
6. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.
7. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.



Consent Order - 2

Mark R. Lemmond CPA, PLLC

8. This failed peer review is the second consecutive failed peer review for Respondent firm.
9. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm's failure to comply with SSARS, as noted in two (2) consecutive failed peer reviews, is a violation of 21 NCAC 08N .0404 and .0212.
3. Respondent firm's failure to submit to the Board, within sixty (60) days of acceptance, copies of its 2008 Peer Review Report, Letter of Response, and Final Letter of Acceptance constitutes a violation of 21 NCAC 08M .0106 and 08N .0213.
4. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff participating in engagements subject to peer review shall take at least sixteen (16) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement until



Consent Order - 3
Mark R. Lemmond CPA, PLLC

such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.

4. Respondent firm shall provide the Board with copies of the Peer Review Report, Letter of Response, and Final Letter of Acceptance for Respondent firm's next peer review.

CONSENTED TO THIS THE 16 DAY OF April, 2013.

Mark Lemmond

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MAY, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

President

[Signature]



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012309-1

IN THE MATTER OF:
Loreilie Rhyne, CPA
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent Loreilie Rhyne, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of August 22, 2011.
3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") and Statements on Standards for Attestation Engagements ("SSAE") by Respondent firm.
4. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm's failure to comply with SSARS and SSAE is a violation of 21 NCAC 08N .0404, .0406, and .0212.



Consent Order - 2
Loreilie Rhyne, CPA

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm shall receive an unpublished reprimand.
2. Respondent firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.
3. Prior to entering into any engagements subject to peer review, Respondent firm shall provide notification to the Board of Respondent firm's intention to enter into engagement subject to peer review.
4. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, each of Respondent firm's professional staff participating in engagements subject to peer review shall take at least eight (8) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.

CONSENTED TO THIS THE 22 DAY OF April, 2013.

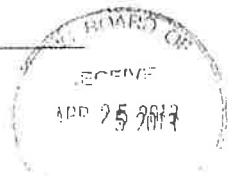
Loreilie Rhyne CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF May, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012323-1

IN THE MATTER OF:
Brown Jenkins & Oneyear, P.A.
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent Brown Jenkins & Oneyear, P.A. (hereinafter "Respondent firm"), is a registered certified public accounting professional corporation in North Carolina.
2. Respondent firm received a "fail" on its system peer review, having an acceptance letter date of March 2, 2011.
3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent firm.
4. Subsequently, Respondent firm received a "pass" on its system peer review, having an acceptance letter date of December 17, 2012.
5. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina



Consent Order - 2
Brown Jenkins & Oneyear, P.A.

Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's failure to comply with GAAS is a violation of 21 NCAC 08N .0403 and .0212.
3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.

CONSENTED TO THIS THE 2nd DAY OF May, 2013.



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MAY, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013003

IN THE MATTER OF:
James C. White, #20676
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 20676 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet his 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 requirements.
5. Respondent failed to provide the certificate or certificates of completion needed to document completion of any of the CPE hours that Respondent claimed he earned between January 1, 2011, and December 31, 2011, as was reported on his Renewal. Respondent contended that he is unable to locate his records documenting his 2011 CPE. He further admitted that he was unable to locate the records needed to substantiate his CPE for 2009 and 2010.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least two (2) years from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application, which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour Accountancy Law course as offered by the North Carolina Association of CPAs in a group-study format.



Consent Order -3
James C. White

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 7th DAY OF April, 2013.

Respondent J C White

APPROVED BY THE BOARD THIS THE 23 DAY OF MAY, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013007

IN THE MATTER OF:
Rhonda A. Thomas, #30248
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 30248 as a Certified Public Accountant.
2. Respondent informed the Board on her 2012-2013 individual certificate Renewal ("Renewal") that she had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet her 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2011 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was unable to provide all of the certificates of completion needed to document completion of her 2011 CPE requirements.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law



1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application, which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-three (43) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour Accountancy Law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.



Consent Order -3
Rhonda A. Thomas

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 2nd DAY OF April, 2013.

Rhonda A. Thomas
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MAY, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

